

## NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for the proceeds from a specific revenue source that is restricted to expenditures for a specified purpose.

Advance Acquisition Fund - To account for funds to be used for the acquisition of real estate for public purposes. Net proceeds from the sale or exchange of real estate owned by the City shall be credited to this fund, and the fund may also be increased by General Fund appropriations, or proceeds from general obligation borrowing.

Athletic Field & Facilities Improvement Fund - To account for proceeds from a surcharge applied to registration fees charged by the Recreation Division for various athletic activities. These monies must be used for improvements to athletic field and facilities.

Lincoln City Libraries Fund - To account for the costs of providing library services to the citizens of Lincoln. Financing is provided by a specific annual tax levy, fines and fees, and reimbursement from Lancaster County for services provided to County residents.

Lincoln Area Agency On Aging Fund - To account for the costs of providing various services to senior citizens through the Lincoln/Lancaster Commission on Aging. Financing is provided by Federal, State, County, and City funds.

Tax Sales Revolving Fund - To provide working funds to acquire lots sold at tax sale for which any part of the taxes included in the decree of foreclosure is due to the City as well as to account for expenditures from this fund to purchase such lots and associated expenses, and to account for monies received from the sale of such lots. Financing is provided by transfers from the Advance Acquisition Fund and monies received from the sale of lots.

Lincoln/Lancaster Co. Health Fund - To account for the costs of providing health services to the citizens of the City of Lincoln and Lancaster County. Financing is provided by Federal, State, County, and City funds.

Snow Removal Fund - To account for the costs of providing snow and ice removal services for all streets in the City of Lincoln. Financing is provided by a percentage of wheel tax receipts and transfers from the Street Construction Fund.

911 Communication Fund - To account for the costs of answering and processing all incoming 911 and non-emergency calls as well as the cost of dispatch service for the Lincoln Police Department, Lincoln Fire Department, Lancaster County Sheriff's Office and Rural Volunteer Fire and Rescue Departments. Financing is provided by County and City funds and a 911 telephone surcharge.

Social Security Fund - To account for the City of Lincoln's matching share of Social Security costs for employees paid from the General Fund and other funds supported primarily from general tax revenue. Financing is provided by a specific annual property tax levy. Such property taxes may only be used for this purpose.

Police & Fire Pension Contributions Fund - To account for the City's contributions to the Police and Fire Pension. Financing is provided by a specific annual property tax levy.

StarTran Fund - To account for the cost of operating the City-owned transit system. Financing is provided primarily through passenger revenue and Federal, State, and City funds.

Unemployment Compensation Fund - To account for the cost of unemployment benefits paid to former employees of departments supported primarily from tax revenues. The City reimburses the State for actual costs rather than a percentage of payroll. Financing is provided by a specific annual property tax levy. Such property taxes may only be used for this purpose.



Keno Fund - To accumulate resources from the City's percentage of Keno revenue in the City and account for activities financed with Keno revenues.

Special Assessment Fund - To account for the receipt and disbursement of special assessment bond proceeds and other income which is derived from interest income, developers share of districts and City subsidies. This fund is also used to account for the administrative cost of collection of and accounting for special assessments levied against benefited properties. Expenditures for capital improvement projects are accounted for in the Special Assessment Capital Projects Fund. Periodic transfers are made to the Capital Projects Fund to cover expenditures.

Building & Safety Fund - To account for the cost of providing building and safety permit and inspection services to the citizens of Lincoln. Financing is provided through permit and inspection fee revenues and City funds.

Property Tax Refunds Fund - To accumulate resources for reimbursement of taxes on centrally assessed property per court order. Resources are derived from collection of prior years' tax levies and interest earned on those collections.

Impact Fees - To account for receipts and disbursements of impact fees in accordance with city ordinance.

Parks & Recreation Special Projects Fund - To account for the proceeds of various trusts and donations to be used for the development of various projects, such as a mini-park, an observatory, landscaping, etc.

Commission On Aging Gift Trust Fund - To account for the proceeds of fund-raising activities by and donations to the Lincoln/Lancaster Senior Center Foundation. These funds are turned over to the City to be used for special projects at the discretion of the Foundation.

Library Special Trust Fund - To account for the receipt of investment earnings from the following trusts:

Charles Gere Library Fund - To be used as directed by the Library Board for the benefit of the Lincoln City Libraries.

Lillian Polley Trust - To be used for the Polley Music Library.

**CITY OF LINCOLN, NEBRASKA**  
**SUBCOMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**AUGUST 31, 2005**

	Advance Acquisition	Athletic Field & Facilities Improvement	Lincoln City Libraries	Lincoln Area Agency On Aging	Tax Sales Revolving	Lincoln/ Lancaster Co. Health	Snow Removal	911 Communication	Social Security
<b>ASSETS</b>									
Cash and Cash Equivalents	\$ 855,860	91,003	583,136	118,007	166,962	139,112	255,034	8,819	392,030
Investments	2,306,257	241,593	1,565,585	311,527	452,986	365,568	685,043	-	1,055,379
Receivables:									
Taxes	-	-	901,825	-	-	-	-	-	276,249
Accounts	-	2,920	163	35	-	19,357	-	291,806	-
Accrued Interest	21,051	2,176	8,709	5,132	4,128	3,576	3,506	-	8,963
Due from Other Funds	235,797	24,701	160,069	36,876	46,314	37,377	70,040	-	107,905
Due from Other Governments	-	-	410	68,314	-	383,755	101,785	-	125
Inventories	-	-	-	-	-	-	178,000	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-
Total Assets	<u>3,418,965</u>	<u>362,393</u>	<u>3,219,897</u>	<u>539,891</u>	<u>670,390</u>	<u>948,745</u>	<u>1,293,408</u>	<u>300,625</u>	<u>1,840,651</u>
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities:									
Accounts Payable	44,250	-	62,738	45,043	-	63,157	100	6,895	-
Accrued Liabilities	-	-	247,822	132,956	-	354,450	12,491	118,598	246,351
Due to Other Funds	-	-	510	4,508	-	20,368	4,969	92,455	-
Due to Other Governments	-	-	14	8	-	2,310	-	59	-
Unearned Revenue	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	212,686	-	-	384,894	-	-	66,194
Total Liabilities	<u>44,250</u>	<u>-</u>	<u>523,770</u>	<u>182,515</u>	<u>-</u>	<u>825,179</u>	<u>17,560</u>	<u>218,007</u>	<u>312,545</u>
Fund Balances (Deficits):									
Reserved for:									
Inventories	-	-	-	-	-	-	178,000	-	-
Improvements	-	-	-	-	-	-	-	251,043	-
Trust Donations	-	-	-	-	-	-	-	-	-
Unreserved:									
Designated for Subsequent Years' Expenditures	-	-	636,489	82,338	-	221,508	7,736	-	356,315
Designated for Encumbrances	-	-	121,721	94,678	-	88,996	16,000	261	-
Undesignated	3,374,715	362,393	1,937,917	180,360	670,390	(186,938)	1,074,112	(168,686)	1,171,791
Total Fund Balances (Deficits)	<u>3,374,715</u>	<u>362,393</u>	<u>2,696,127</u>	<u>357,376</u>	<u>670,390</u>	<u>123,566</u>	<u>1,275,848</u>	<u>82,618</u>	<u>1,528,106</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 3,418,965</u>	<u>362,393</u>	<u>3,219,897</u>	<u>539,891</u>	<u>670,390</u>	<u>948,745</u>	<u>1,293,408</u>	<u>300,625</u>	<u>1,840,651</u>

Police & Fire Pension Contributions	StarTran	Unemployment Compensation	Keno	Special Assessment	Building & Safety	Property Tax Refunds	Impact Fees	Parks & Recreation Special Projects	Commission On Aging Gift Trust	Library Special Trust	Total
-	539,437	64,109	727,000	20,431	1,352,455	1,909	1,397,908	185,727	65,433	98,188	7,062,560
-	1,432,073	171,658	1,959,762	57,219	3,647,733	3,179	3,724,025	383,052	174,837	267,024	18,804,500
326,775	-	-	-	-	-	-	-	-	-	-	1,504,849
-	-	-	212,183	-	-	-	-	-	-	-	526,464
-	5,909	1,597	17,856	71	33,392	28	31,711	3,492	1,626	2,445	155,368
-	146,419	17,551	200,371	466,675	372,953	325	380,753	39,164	17,876	27,301	2,388,467
-	3	-	-	-	-	-	-	-	-	-	554,392
-	559,236	-	-	-	-	-	-	-	-	-	737,236
-	-	-	-	16,449	-	-	-	-	-	-	16,449
326,775	2,683,077	254,915	3,117,172	560,845	5,406,533	5,441	5,534,397	611,435	259,772	394,958	31,750,285
-	72,374	-	56,441	118	7,584	-	102,598	14,134	-	-	475,432
256,399	276,108	-	-	-	203,598	-	4,257	2,331	-	6,006	1,861,367
-	3,024	-	39,320	555,425	13,784	-	5,435,753	-	82	-	6,170,198
-	835	-	49,452	-	2,268	-	6	596	-	-	55,548
-	82,297	-	-	-	225,161	-	-	-	-	-	307,458
70,376	-	-	-	-	-	-	-	-	-	-	734,150
326,775	434,638	-	145,213	555,543	452,395	-	5,542,614	17,061	82	6,006	9,604,153
-	559,236	-	-	-	-	-	-	-	-	-	737,236
-	-	-	-	-	-	-	-	-	-	-	251,043
-	-	-	-	-	-	-	-	589,479	259,690	388,198	1,237,367
-	170,991	95,000	-	-	126,086	-	-	-	-	-	1,696,463
-	62,307	-	12,597	-	2,251	-	-	4,895	-	754	404,460
-	1,455,905	159,915	2,959,362	5,302	4,825,801	5,441	(8,217)	-	-	-	17,819,563
-	2,248,439	254,915	2,971,959	5,302	4,954,138	5,441	(8,217)	594,374	259,690	388,952	22,146,132
326,775	2,683,077	254,915	3,117,172	560,845	5,406,533	5,441	5,534,397	611,435	259,772	394,958	31,750,285

**CITY OF LINCOLN, NEBRASKA**  
**SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2005**

	Advance Acquisition	Athletic Field & Facilities Improvement	Lincoln City Libraries	Lincoln Area Agency On Aging	Tax Sales Revolving	Lincoln/ Lancaster Co. Health	Snow Removal	911 Communication	Social Security
<b>Revenues:</b>									
Real Property and									
Personal Property Tax	\$ -	-	6,370,267	-	-	-	-	-	1,940,302
Wheel Tax	-	-	-	-	-	-	1,039,839	-	-
Sundry and In Lieu Tax	-	-	3,641	-	-	-	-	-	1,110
Special Assessment	-	-	-	-	-	126	-	-	-
Intergovernmental	-	-	633,923	1,140,934	-	2,279,238	-	257,984	-
Permits and Fees	-	-	368,306	105,317	-	2,404,041	-	1,366,698	-
Reimbursement for Services	2,221	61,404	-	165,798	-	191,966	-	-	-
Investment Earnings	74,431	6,520	11,835	17,014	13,770	9,013	3,153	-	25,905
Donations	-	-	-	8,397	-	-	-	-	-
Keno Proceeds	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	5,848	2,034	-	78,509	416	-	-
Total Revenues	76,652	67,924	7,393,820	1,439,494	13,770	4,962,893	1,043,408	1,624,682	1,967,317
<b>Expenditures:</b>									
General Government	47,346	-	-	-	-	-	-	-	1,841,663
Public Safety	-	-	-	-	-	-	-	3,133,871	-
Streets and Highways	-	-	-	-	-	-	2,347,315	-	-
Culture and Recreation	-	-	7,345,809	-	-	-	-	-	-
Economic Opportunity	-	-	-	4,394,757	-	-	-	-	-
Health and Welfare	-	-	-	-	-	10,102,558	-	-	-
Mass Transit	-	-	-	-	-	-	-	-	-
Total Expenditures	47,346	-	7,345,809	4,394,757	-	10,102,558	2,347,315	3,133,871	1,841,663
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,306	67,924	48,011	(2,955,263)	13,770	(5,139,665)	(1,303,907)	(1,509,189)	125,654
<b>Other Financing Sources (Uses):</b>									
Transfers In	-	-	3,556	2,992,938	-	5,083,151	1,700,045	1,569,894	-
Transfers Out	-	(9,400)	(16,849)	(1,388)	-	(42,480)	-	(81,947)	-
Sale of Capital Assets	2,518,610	-	227	3,702	-	594	-	-	-
Total Other Financing Sources (Uses)	2,518,610	(9,400)	(13,066)	2,995,252	-	5,041,265	1,700,045	1,487,947	-
Net Change In Fund Balances	2,547,916	58,524	34,945	39,989	13,770	(98,400)	396,138	(21,242)	125,654
Fund Balances (Deficits) - Beginning	826,799	303,869	2,661,182	317,387	656,620	221,966	879,710	103,860	1,402,452
Fund Balances (Deficits) - Ending	\$ 3,374,715	362,393	2,696,127	357,376	670,390	123,566	1,275,848	82,618	1,528,106

Police & Fire Pension Contributions	StarTran	Unemployment Compensation	Keno	Special Assessment	Building & Safety	Property Tax Refunds	Impact Fees	Parks & Recreation Special Projects	Commission On Aging Gift Trust	Library Special Trust	Total
2,280,754	-	-	-	-	-	-	-	-	-	-	10,591,323
-	-	-	-	-	-	-	-	-	-	-	1,039,839
1,405	-	-	-	-	-	-	-	-	-	-	6,156
-	-	-	-	-	-	-	-	-	-	-	126
-	1,685,788	-	-	-	-	-	-	-	-	-	5,997,867
-	1,211,203	-	-	-	4,041,495	-	85,948	-	-	-	9,583,008
-	82,809	-	-	-	228,624	-	-	176,829	-	-	909,651
-	7,560	5,588	60,602	1,920	108,043	116	-	11,152	5,502	8,156	370,280
-	-	-	-	-	-	-	-	139,506	52,177	85,781	285,861
-	-	-	3,016,301	-	-	-	-	-	-	-	3,016,301
-	13,607	-	-	30,687	1,264	-	-	44,836	-	-	177,201
2,282,159	3,000,967	5,588	3,076,903	32,607	4,379,426	116	85,948	372,323	57,679	93,937	31,977,613
2,282,159	-	20,873	1,102,747	643,947	-	-	91,499	-	-	-	6,030,234
-	-	-	-	-	5,188,128	-	-	-	-	-	8,321,999
-	-	-	-	-	-	-	-	-	-	-	2,347,315
-	-	-	659,586	-	-	-	-	252,090	-	151,787	8,409,272
-	-	-	-	-	-	-	-	-	58,752	-	4,453,509
-	-	-	-	-	-	-	-	-	-	-	10,102,558
-	8,169,080	-	-	-	-	-	-	-	-	-	8,169,080
2,282,159	8,169,080	20,873	1,762,333	643,947	5,188,128	-	91,499	252,090	58,752	151,787	47,833,967
-	(5,168,113)	(15,285)	1,314,570	(611,340)	(808,702)	116	(5,551)	120,233	(1,073)	(57,850)	(15,856,354)
-	5,504,625	-	-	1,730,804	806,443	-	-	-	-	-	19,391,456
-	-	-	(1,544,885)	(1,245,768)	-	-	-	(11,941)	-	-	(2,954,658)
-	3,630	-	-	-	600	-	-	-	-	-	2,527,363
-	5,508,255	-	(1,544,885)	485,036	807,043	-	-	(11,941)	-	-	18,964,161
-	340,142	(15,285)	(230,315)	(126,304)	(1,659)	116	(5,551)	108,292	(1,073)	(57,850)	3,107,807
-	1,908,297	270,200	3,202,274	131,606	4,955,797	5,325	(2,666)	486,082	260,763	446,802	19,038,325
-	2,248,439	254,915	2,971,959	5,302	4,954,138	5,441	(8,217)	594,374	259,690	388,952	22,146,132